

Kerala Goods and Services Taxes Department

Handbook for Departments

GST- THINGS to DO



18th July 2017

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Introduction to GST

Introduction of the Value Added Tax (VAT) at the Central and the State level in 2005-06 has been a major step – an important breakthrough – in the sphere of indirect tax reforms in India. Despite this success of VAT, there were still certain shortcomings in the structure of VAT both at the national and at the State level. The shortcoming in CENVAT of the Government of India lies in non-inclusion of several Central taxes in the overall framework of CENVAT, such as additional customs duty, surcharges, etc., and thus keeping the benefits of comprehensive input tax and service tax set-off out of reach for manufacturers/ dealers. Moreover, no step has yet been taken to capture the value-added chain in the distribution trade below the manufacturing level in the existing scheme of CENVAT. The introduction of GST at the national level will not only include comprehensively more indirect Central taxes and integrate goods and service taxes for the purpose of set-off relief, but it will lead to revenue gain for the nation as a whole through widening of the dealer base by capturing value addition in the distributive trade and increased compliance.

In the existing State-level VAT structure there were also certain shortcomings as follows. There were, for instance, even now, several taxes which are in the nature of indirect tax on goods and services, such as luxury tax, entertainment tax, etc. and yet not subsumed in the VAT. Moreover, in the present State-level VAT scheme, CENVAT load on the goods remains included in the value of goods to be taxed under State VAT, and contributing to that extent a cascading effect on account of CENVAT element. This CENVAT load needs to be removed. Furthermore, any commodity, in general, is produced on the basis of physical inputs as well as services, and there should be integration of VAT on goods with tax on

services at the State level as well, and at the same time there should also be removal of cascading effect of service tax.

In the GST, both the cascading effects of CENVAT and service tax are removed with set-off, and a continuous chain of set-off from the original producer's point and service provider's point upto the retailer's level is established which reduces the burden of all cascading effects. This is the essence of GST.

In short we can say that Goods and Services Tax (GST) is an indirect tax applicable throughout India which replaced multiple cascading taxes levied by the Central and State governments. It was introduced as The Constitution (One Hundred and First Amendment) Act 2017. GST has come into force from 1st July 2017.

FEATURES OF GST

1. Destination based Taxation.
2. Apply to all stages of the value chain
3. Apply to all taxable supplies of goods or services (as against manufacture, sale or provision of service) made for a consideration except – Exempted goods or services – common list for CGST & SGST, Goods or services outside the purview of GST, Transactions below threshold limits.
4. GST is having two concurrent components –Central GST levied and collected by the Centre and State GST levied and collected by the States.
5. CGST and SGST on intra-State supplies of goods or services in India.
6. IGST (Integrated GST) on inter-State supplies of goods or services in India – levied and collected by the Centre.
7. There would be four tax rates namely 5%, 12%, 18% and 28%.
8. A cess over the peak rate of 28% on certain specified luxury and demerit goods would be, collected by the Centre on the value of goods, imposed for a period of five years to compensate States for any revenue loss on account of implementation of GST. Exports would be zero-rated.(GST Compensation to State's Act,2017).

9. GST would apply to all goods and services except Alcohol for human consumption. GST on five specified petroleum products (Crude, Petrol, Diesel, ATF & Natural gas) would be applicable from a date to be recommended by the GSTC
10. Supply of services shall be generally taxed at 18%.
11. ITC of CGST allowed for payment of CGST & IGST in that order; ITC of SGST allowed for payment of SGST & IGST in that order, ITC of UTGST allowed for payment of UTGST & IGST in that order, ITC of IGST allowed for payment of IGST, CGST & SGST/UTGST in that order. ITC of CGST cannot be used for payment of SGST/UTGST and vice versa.
12. Composition Scheme will be available for dealers whose aggregate turnover in the preceding financial year did not exceed 75 lakhs rupees.

TAXES SUBSUMED IN GST

Central Taxes	State Taxes
(a) Central Excise Duty	(a) State VAT
(b) Duties of Excise (Medicinal & Toilet preparations)	(b) Central Sales Tax
(c) Additional Duties of Excise (Goods of Special Importance)	(c) Purchase Tax
(d) Additional Duties of Excise (Textiles & Textile products)	(d) Luxury Tax
(e) Additional Duties of Customs (commonly known as CVD)	(e) Entertainment Tax (except those levied by the local bodies)
(f) Special Additional Duty of Customs (SAD)	(f) Taxes on advertisements
(g) Service Tax	(h) Taxes on lotteries, betting and gambling
(h) Cesses and surcharges in so far as they relate to supply of goods or services	(i) State cesses and surcharges in so far as they relate to supply of goods or services

BENEFITS OF GST

To Citizens	To Traders	Central/state Government
Simpler tax system	Reduction in multiplicity of taxes	A unified common national market to boost Foreign Investment and "Make in India" campaign
Reduction in prices of goods and services due to elimination of cascading	Mitigation of cascading/double taxation	Boost to export/manufacturing activity, generation of more employment, leading to reduced poverty and increased GDP growth
Uniform prices throughout the country	More efficient neutralization of taxes especially for exports	Improving the overall investment climate in the country which will benefit the development of states
Transparency in taxation system	Development of common national market	Uniform SGST and IGST rates to reduce the incentive for tax evasion
Increase in employment opportunities	Simpler tax regime-fewer rates and exemptions	Reduction in compliance costs as no requirement of multiple record keeping

REGISTRATION FOR GOVERNMENT DEPARTMENTS/LOCAL AUTHORITIES IN GST

The State Government departments/local bodies collect tax on various activities like TDS on Works contract, Sales tax on sale of tender Forms, Auction sales etc. In VAT regime, some of these departments have also taken registration. But with the introduction of GST, questions are raised from various quarters regarding the registration liability of Government Departments/Local bodies.

In GST as per Sec.22(1) of the GST Act every supplier shall be liable to be registered under this Act in the State, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year **exceeds twenty lakh rupees**.

Supplier in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied.

Under GST Act, persons also includes State Governments and Local bodies. Hence the State Government departments/Local bodies are also liable to take registration provided:

- 1) Their aggregate turnover of all taxable supplies in a financial year exceeds Rs.20 lakhs.
 - 2) Pay tax under reverse charge.
 - 3) Deduct TDS.
 - 4) Electronic commerce operator.
- Government entities / PSUs, etc. not dealing in GST supplies or persons exclusively dealing in exempted / Nil rated / non –GST goods or services would neither be required to obtain registration nor required to file returns under the GST law

However, State tax authorities may assign Departmental ID to such government departments/ PSUs / other persons. They will ask the suppliers to quote the Department ID in the supply invoices for all inter-State purchases being made to them. Such supplies will be at par with B2C supplies and will be governed by relevant provisions relating to B2C supplies

If any of the above conditions are satisfied, then they have to take registration. The nature of some of the transactions performed by Departments/local bodies and their tax liability is shown as under

Nature of transaction	Tax liability
Awarding works contract	TDS has to be deducted @2% (CGST-1%+SGST-1%)
Sales of Forms like tender forms/Filing sheet etc.	GST rate applicable
Purchase of products from unregistered dealers (for eg. Forest department procuring goods from agriculturists)	Reverse charge at GST rate is applicable

Types of registration

On the basis of activities performed, different departments have to take different registrations. They are:

	Registration Form applicable
Departments having only Purchases from registered dealers	GST REG.13
Departments exclusively deducting tax at source.	GST REG 7
Departments effecting TDS, Purchase, sales etc. which attracts GST	Normal registration.

Registration procedure For TDS

The registration procedure for those Departments, which exclusively deals in TDS function is demonstrated below with the help of screen shot.

Registration Procedure- Tax Deductor

The Following steps involved in applying for Registration as a Tax Deductor in the GST Portal

For registering yourself as a Tax Deductor on the GST Portal, perform the following steps:

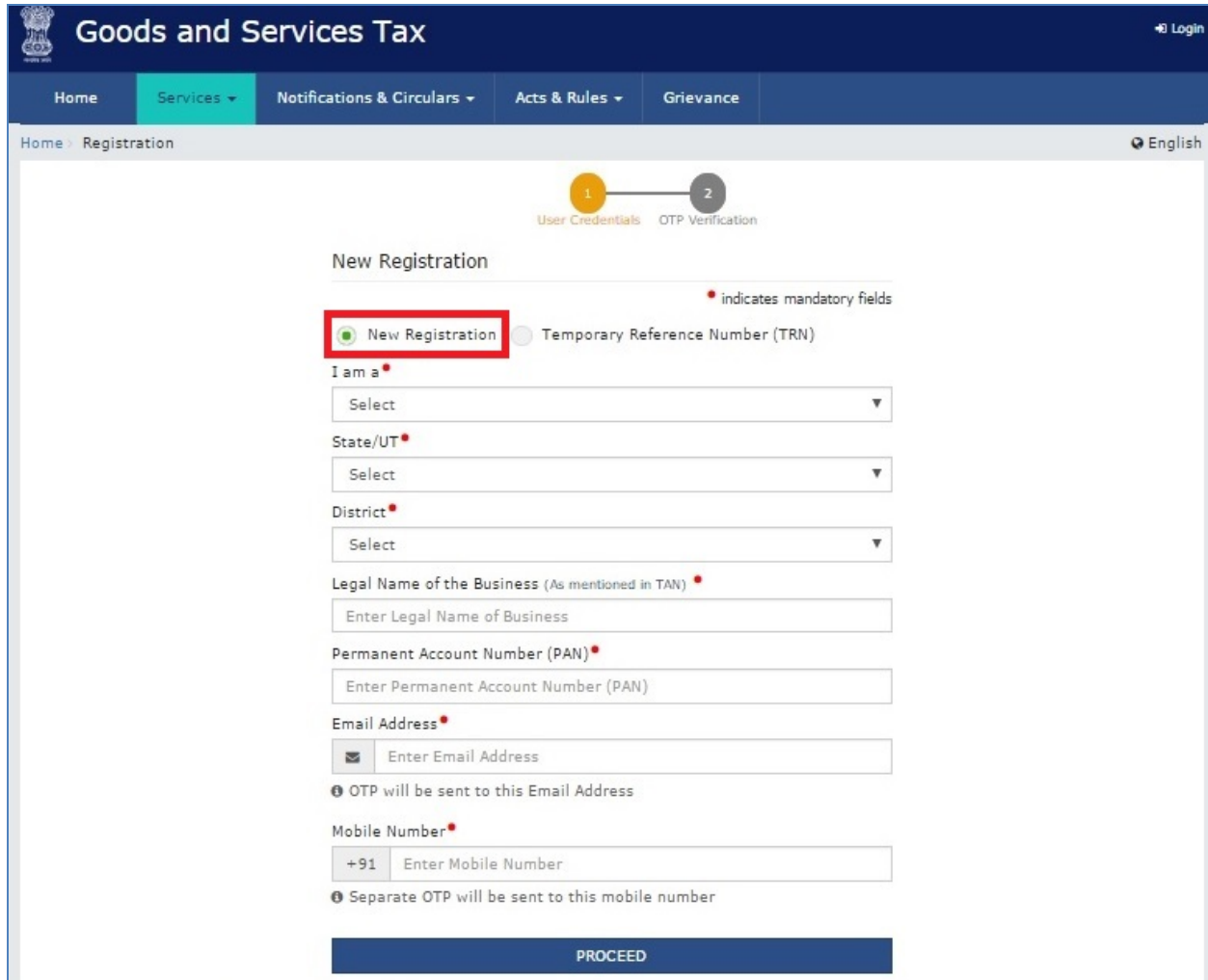
1. Log on to <https://www.gst.gov.in/> URL. Click the **REGISTER NOW** link.

The Application form is divided into two parts –

Part -1

The **New Registration** page is displayed. Select the **New Registration** option.

In the a drop down list, select the **Tax Deductor** as the type of taxpayer to be registered



The screenshot shows the 'Goods and Services Tax' portal interface. The main heading is 'Goods and Services Tax' with a 'Login' link in the top right. Below the heading is a navigation bar with 'Home', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. The current page is 'Registration', as indicated by the breadcrumb 'Home > Registration' and the 'English' language selector. A progress indicator shows two steps: '1 User Credentials' (highlighted in orange) and '2 OTP Verification'. The 'New Registration' form is displayed with the following fields and options:

- New Registration (highlighted with a red box) and Temporary Reference Number (TRN)
- I am a** (dropdown menu, currently showing 'Select')
- State/UT** (dropdown menu, currently showing 'Select')
- District** (dropdown menu, currently showing 'Select')
- Legal Name of the Business (As mentioned in TAN)** (text input field, placeholder: 'Enter Legal Name of Business')
- Permanent Account Number (PAN)** (text input field, placeholder: 'Enter Permanent Account Number (PAN)')
- Email Address** (text input field, placeholder: 'Enter Email Address', with an envelope icon)
- OTP will be sent to this Email Address
- Mobile Number** (text input field, placeholder: 'Enter Mobile Number', with a '+91' icon)
- Separate OTP will be sent to this mobile number

A blue 'PROCEED' button is located at the bottom of the form.

2. In the **State/UT** and **District** drop down list, select the state for which registration is required and district.
3. In the **Legal Name of the Tax Deductor (As mentioned in PAN)** field, enter the legal
4. name of your Tax Deductor as mentioned In the drop down list, select the **Tax Deductor** as the type to be registered.
in the PAN database.
5. In the **Permanent Account Number (PAN)** field, enter PAN number.
Note:
6. In the **Email Address** field, enter the email address of the Primary Authorized Signatory.
7. In the **Mobile Number** field, enter the valid Indian mobile number of the PrimaryAuthorized Signatory.
Note: Different One Time Password (OTP) will be sent on your email address and mobile number you just mentioned for authentication.
8. In the **Type the characters you see in the image below** field, enter the captcha text.

9. Click the **PROCEED** button.

After successful validation, you will be directed to the **OTP Verification** page.

10. In the **Mobile OTP** field, enter the OTP you received on your mobile number entered in PART-A of the form. OTP is valid only for 10 minutes.
11. In the **Email OTP** field, enter the OTP you received on your email address entered in PART-A of the form. OTP is valid only for 10 minutes.

Note: OTP sent to mobile number and email address are separate. In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter both the newly received OTPs again.

12. Click the **PROCEED** button

1. The system generated 15-digit Temporary Reference Number (TRN) is displayed.
Note: You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number. Note that below the TRN the expiry date of the TRN will also be mentioned.
2. Click the **PROCEED** button.

Alternatively, you can also click **Services>Registration>New Registration** option and select the **Temporary Reference Number (TRN)** radio button to login using the TRN.

PART B:

1. In the **Temporary Reference Number** (TRN) field, enter the TRN generated.
2. In the **Type the characters you see in the image below** field, enter the captcha text.
3. Click the **PROCEED** button. The Verify OTP page is displayed. You will receive same Mobile OTP and Email OTP. These OTPs are different from the OTPs you received in previous step.
4. In the **Mobile / Email OTP** field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.
Note: OTP sent to mobile number and email address are same.

In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter the newly received OTP again

The **My Saved Application** page is displayed. Under the **Action** column, click the **Edit** icon (icon in blue square with white pen).

Note:

- Notice the expiry date shown below in the screenshot. If the applicant doesn't submit the application within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days.
- The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.



Skip to Main Content A+ A- Logout

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Grievance

Dashboard English

My Saved Application

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
15/06/2017	GST REG-07	Application for Registration as Tax Deductor at Source under Section <...> of the Goods and Service Tax Act, 2017	30/06/2017	Draft	 

Track Application Status
No Records Found

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

The Registration Application form with various tabs is displayed that must be filled sequentially.

On the top of the page, there are five tabs as **Business Details**, **Drawing and Disbursing Officer**, **Authorized Signatory**, **Office Address of Tax Deductor** and **Verification**. Click each tab to enter the details

Skip to Main Content | A+ A-

Logout

Goods and Services Tax

Dashboard | Services | Notifications & Circulars | Acts & Rules | Grievance

Home > TDS-TCS Registration | English

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	15/06/2017	30/06/2017	15%

Business Details

Drawing and Disbursing Officer

Authorized Signatory

Office Address of Tax Deductor

Verification

Applicant Details

• Indicates mandatory fields

Legal Name of the Tax Deductor HAIWIL T SANGMA	Email Address abc@gmail.com	Mobile Number 4444444444
Permanent Account Number (PAN) GDOPS9112J	Type of Registration Tax Deductor	

Trade Name:

Constitution of Business:

Date of Liability to Deduct / Collect Tax:

Jurisdiction Details

Name of the State Chandigarh	State Jurisdiction Head Quarter	District Chandigarh
---------------------------------	------------------------------------	------------------------

Sector / Circle / Ward / Charge / Unit:

Center Jurisdiction
Refer the [link](#) for Center Jurisdiction

Commissionerate Code: <input type="text" value="Select"/>	Division Code: <input type="text" value="Select"/>	Range Code: <input type="text" value="Select"/>
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Business Details tab:

The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

- a) In the **Trade Name** field, enter the trade name of your business.

Note: Trade name of the business is different from the legal name of the business.

- b) In the **Constitution of Business** drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the PAN entered in Part A of the form.
- c) Select the Date of Liability to Deduct / Collect Tax using the calendar.
- d) In the **District** drop-down list, select the district of your business.
- e) In the **Sector/ Circle / Ward/ Charge/ Unit** drop-down list, select the appropriate choice.
- f) In the **Commissionerate Code, Division Code and Range Code** drop-down list, select the appropriate choice.
- g) Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

Drawing and Disbursing Officer tab:

This tab page displays the details of Drawing and Disbursing Officer or person responsible for deducting tax/ collecting tax.



Dashboard

Services

Notifications & Circulars

Acts & Rules

Grievance

Home > TDS-TCS Registration

English

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	15/06/2017	30/06/2017	63%

Business Details	Drawing and Disbursing Officer	Authorized Signatory	Office Address of Tax Deductor	Verification
------------------	--------------------------------	----------------------	--------------------------------	--------------

Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax

* indicates mandatory fields

Personal Information

Name of Person

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Name of Father

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth *

DD/MM/YYYY

Mobile Number

+91 4444444444

Email Address *

abc@gmail.com

Gender *

 Male
 Female
 Others

Telephone Number (with STD Code) *

STD

Enter Telephone Number

Identity Information

Designation / Status *

Enter Designation

Director Identification Number

Enter DIN Number

Are you a citizen of India?

Yes

Permanent Account Number (PAN) *

Enter Permanent Account Number (PAN)

Passport Number (In case of Foreigner)

Enter Passport Number

Aadhaar Number

Enter Aadhaar Number

If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Residential Address

Building No. / Flat No. *

Enter Building No. / Flat No. / Door No.

Floor No.

Enter Floor No.

Name of the Premises / Building

Enter Name of Premises / Building

Road / Street *

Enter Road / Street / Lane

City / Town / Locality / Village *

Enter Locality / Area / Village

State *

Select

District *

Select

PIN Code *

Enter PIN Code

Document Upload

Upload Photograph (of person whose information has been given above) *

* File with JPEG format is only allowed.

* Maximum file size for upload is 100 KB

Choose File No file chosen

OR

TAKE PICTURE

* You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory

 No

BACK

SAVE & CONTINUE

Identity Information

Designation / Status <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter Designation"/>	Director Identification Number <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter DIN Number"/>	Are you a citizen of India? <input checked="" type="radio"/> Yes
Permanent Account Number (PAN) <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter Permanent Account Number (PAN)"/>	Passport Number (In case of Foreigner) <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter Passport Number"/>	Aadhaar Number <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter Aadhaar Number"/>

ⓘ If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Residential Address

Building No. / Flat No. <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter Building No. / Flat No. / Door No."/>	Floor No. <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter Floor No."/>	Name of the Premises / Building <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter Name of Premises / Building"/>
Road / Street <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter Road / Street / Lane"/>	City / Town / Locality / Village <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter Locality / Area / Village"/>	
State <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Select"/>	District <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Select"/>	PIN Code <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Enter PIN Code"/>

Document Upload

Upload Photograph (of person whose information has been given above)

ⓘ File with JPEG format is only allowed.

ⓘ Maximum file size for upload is 100 KB

Choose File

No file chosen

OR

TAKE PICTURE

ⓘ You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory
 Yes

BACK
SAVE & CONTINUE

- a) In the **Personal Information** section, enter the personal details of the Drawing and Disbursing Officer like name, father's name, date of birth, telephone number, email address and gender.
- b) In the **Identity Information** section, enter the official information of the Drawing and Disbursing Officer like designations and PAN.
- c) In the **Residential Address** section, enter the address details of the Drawing and Disbursing Officer. Based on the State selected, select the district and enter the corresponding pin code.

- d) In the **Document Upload** section, click the Choose file button. Navigate and select the photograph of the Drawing and Disbursing Officer.
Note: Ensure that your photograph is in JPEG format and the file size is less than 100 KB.
- e) In case Drawing and Disbursing Officer is the Primary Authorized Signatory, select the checkbox for **Also Authorized Signatory** and details will be auto-populated in the Authorized Signatory tab.
- f) Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Drawing and Disbursing Officer section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

Authorized Signatory tab:

This tab page displays the details of the authorized signatory. You can enter details of upto 10 authorized signatories.

If you selected the Drawing and Disbursing Officer as the Authorized Signatory, the system will skip this section and details of Drawing and Disbursing Officer will be auto populated. If you did not select 'Also Authorized Signatory', enter all the details of the authorized signatory and click **SAVE AND CONTINUE** at the bottom of the screen.

Business Details ✓	Drawing and Disbursing Officer ✓	Authorized Signatory	Office Address of Tax Deductor	Verification
--------------------	----------------------------------	----------------------	--------------------------------	--------------

• indicates mandatory fields

Details of Authorized Signatory

Primary Authorized Signatory

Personal Information

Name of Person

First Name *	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>

Name of Father

First Name *	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>

Date of Birth *

Mobile Number *

Email Address *

Gender * Male Female Others

Telephone Number (with STD Code) *

STD	<input type="text" value="Enter Telephone Number"/>
-----	---

Identity Information

Designation / Status *	Director Identification Number	Are you a citizen of India?
<input type="text" value="Enter Designation"/>	<input type="text" value="Enter DIN Number"/>	<input checked="" type="radio"/> Yes <input type="radio"/> No

Permanent Account Number (PAN) [*] Enter Permanent Account Number (PAN)	Passport Number (In case of Foreigner) Enter Passport Number	Aadhaar Number Enter Aadhaar Number
---	---	--

ⁱ If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Residential Address

Building No. / Flat No. [*] Enter Building No. / Flat No. / Door No.	Floor No. Enter Floor No.	Name of the Premises / Building Enter Name of Premises / Building
Road / Street [*] Enter Road / Street / Lane	City / Town / Locality / Village [*] Enter Locality / Area / Village	
State [*] Select	District [*] Select	PIN Code [*] Enter PIN Code

Document Upload

Upload Photograph (of person whose information has been given above) ^{*}

- ⁱ File with JPEG format is only allowed.
- ⁱ Maximum file size for upload is 100 KB

No file chosen

OR

ⁱ You can use your device camera to take selfie photograph.

Office Address of Tax Deductor tab:

This tab page displays the details of the office address of Tax Deductor.



Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	15/06/2017	30/06/2017	91%

Business Details	Drawing and Disbursing Officer	Authorized Signatory	Office Address of Tax Deductor	Verification
------------------	--------------------------------	----------------------	--------------------------------	--------------

* indicates mandatory fields

Details of Authorized Signatory

 Primary Authorized Signatory

Personal Information

Name of Person

First Name *

a

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Name of Father

First Name *

a

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth *

01/06/1999

Mobile Number *

+91 4444444444

Email Address *

abc@gmail.com

Gender *

 Male Female Others

Telephone Number (with STD Code) *

STD 55555555555555

Identity Information

Designation / Status *

wqw

Director Identification Number

Enter DIN Number

Are you a citizen of India?

Yes

Permanent Account Number (PAN) *

GDOPS9112J

Passport Number (In case of Foreigner)

Enter Passport Number

Aadhaar Number

Enter Aadhaar Number

If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Residential Address

Building No. / Flat No. *

1

Floor No.

Enter Floor No.

Name of the Premises / Building

Enter Name of Premises / Building

Road / Street *

1

City / Town / Locality / Village *

1

State *

Delhi

District *

New Delhi

PIN Code *

110037

Document Upload



Photograph

DELETE

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

Have you obtained any other registrations under GST in the same State? No

IEC (Importer Exporter Code), if applicable

Nature of possession of premises*
Please Select

Document Upload
Proof of Address of Tax Deductor*

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 1 MB

Choose File No file chosen

BACK SAVE & CONTINUE

- In the **Address** section, enter the address details of the principal place of business. Based on the District selected enter the corresponding pin code.
- In the **Contact Information** section, enter the official contact details like Email address, telephone number (with STD Code), mobile number field and fax number (with STD Code).
- Select **Yes** in case you have obtained any other registrations under GST in the same State.
- In the **Nature of Possession of Premises** drop-down list, select the nature of possession of premises.
- In the **Document Upload** section, click the **Choose file** button. Navigate and select the Proof of address of Tax Deductor.

Note: You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

Verification tab:

This tab page displays the details of the verification for authentication of the details submitted in the form.

- Select the **Verification** checkbox.
- In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.
- In the **Place** field, enter the place where the form is filed.
- After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC) or E-Signature. Submission of application with the details is NOT completed unless DSC or E-Signature is affixed.

Note:

- For E-Sign and EVC you must update your Aadhaar number in the Applicant Details section.
- After submission, you cannot make any changes to your application.

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Grievance

Home > TDS-TCS Registration

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	15/06/2017	30/06/2017	100%

Business Details ✓ Drawing and Disbursing Officer ✓ Authorized Signatory ✓ Office Address of Tax Deductor ✓ Verification ✓

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* Place*

Designation / Status Date

BACK SUBMIT WITH DSC SUBMIT WITH E-SIGN SUBMIT WITH EVC

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

In Case of **DSC**:

- e) Click the **SUBMIT WITH DSC** button.
- f) Click the **PROCEED** button.

Note:

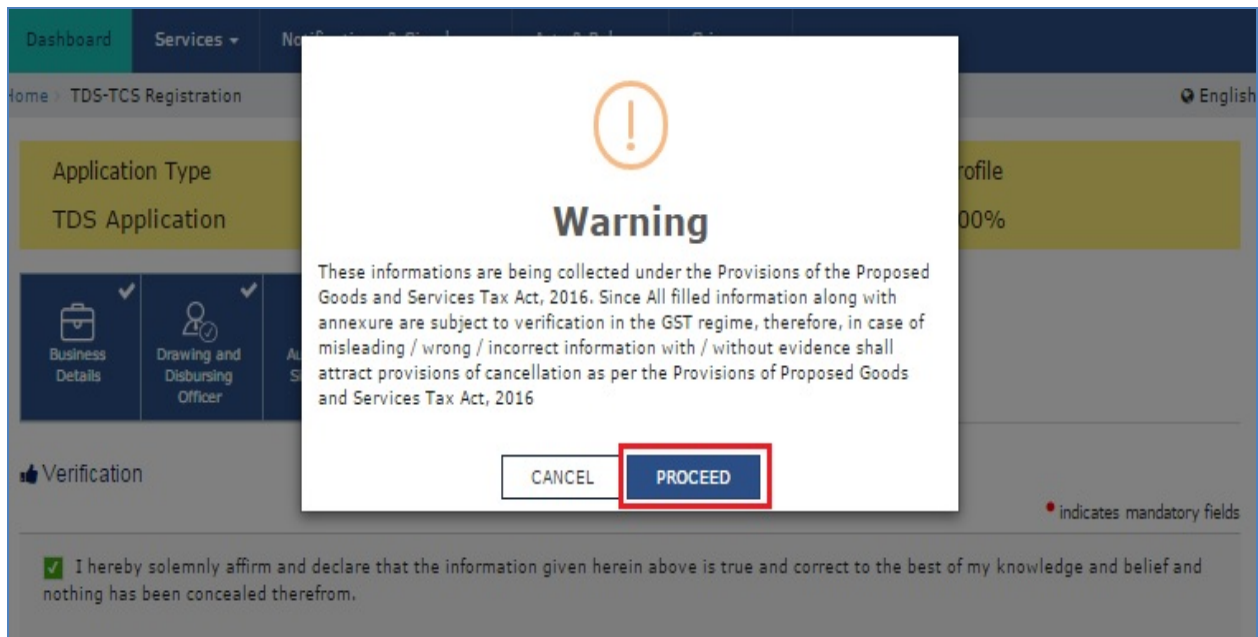
- Make sure your DSC dongle is inserted in your laptop/ desktop.

- Make sure em Signer (from e Mudra) is running on your laptop/ desktop with administrator permissions.

To check if the em Signer is running on your laptop/ desktop, perform the following steps:

1. Click the **item tray**.
2. Double click the **emSigner** icon.
3. Click the **Hide Service button** to minimize the dialog box.
- g) Select the certificate and click the **SIGN** button.

Note:To view the details of your DSC, click the **View Certificate** button.



You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

You can track the status of your application using the **Services>Registration>Track Application Status** command.

In Case of **E-Signature**:

- e) Click the **SUBMIT WITH E-SIGN** button.
 - f) In the Declaration box, click the **AGREE** button.
- Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.

- g) Verify **Aadhaar OTP** screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar.
- h) Click the **CONTINUE** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

In Case of **Electronic Verification Code**:

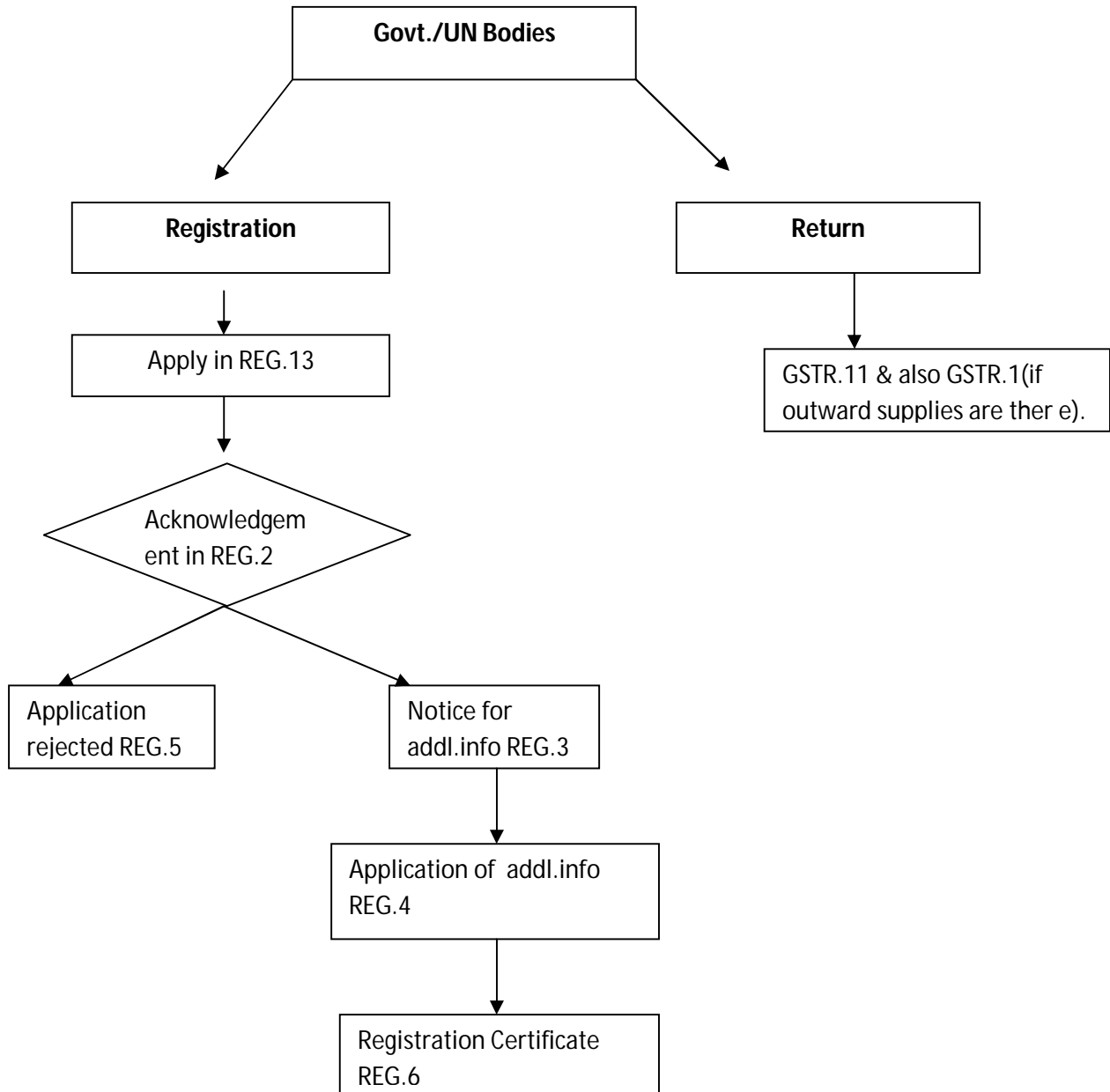
- e) Click the **SUBMIT WITH E-SIGN** button.
- f) In the Declaration box, click the **AGREE** button.
Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.
- g) Verify **Aadhaar OTP** screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar.
- h) Click the **CONTINUE** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

CHAPTER-2-THINGS TO DO BY GOVERNMENT DEPARTMENTS

- Every person required to be granted a Unique Identity Number in accordance with the provisions of subsection (9) of section 25 may submit an application electronically in FORM GST REG13, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner. (Rule17).
- The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in FORM GST REG-06 within a period of three working days from the date of the submission of the application.
- The registration or the Unique Identity Number shall be granted or rejected after due verification in such manner and within such period as may be prescribed.

Diagrammatic presentation of Registration and Return processing.



- **TAKE TDS REGISTRATION**

Some examples-

Kerala water authority & PWD : With regard to contracts awarded by KWA & PWD, under VAT, tax is deducted as per Sec.10 on the basis of tax liability certificate issued by the assessing authority. Regarding supply of materials, to the contractor and the value deducted from their bill under VAT it is treated as sale and the schedule rate of tax is leviable on such goods. Under GST, this type of composite transaction will be treated as composite supply, and appropriate rate of composite supply is applicable. Normally under the VAT regime they took only awarders registration, but on introduction of GST, if supply of material to contractor is also there, then registration under section.51 (UID) will not suffice . As per the transitional provision of GST, Sec.142 (11) for works completed upto 30-06-2017, the rate of tax applicable is VAT rate. Separate instructions will be issued with regard to tax deduction.

Civil Supplies Dept.:- As in the case of VAT, if discount is shown in the invoice, it will not form part of the taxable turnover. With regard to Government subsidy, there is clear provision in the GST act, such subsidy is exempt from tax. So the present complication existed in the VAT regime will not be there with regard to Government subsidy.

The taxable person under the existing KVAT Act are eligible for refund of the excess input tax credit at their disposal as on 31-03-2017. For April, May and June 2017; the input tax credit can be carry forward. So, for the regular TIN dealers, they have to file return for June 2017 in time and that will contain legally available input tax credit for the first quarter of 2017-18. For the carry forward of this excess input tax credit in the GST Law, the taxable person have to file Form 'GST TRAN-1' on or before 30th September, 2017 (within 90 days) from the day of roll out of GST. However it is advisable to file details well within time.

Input tax credit if wrongly availed will be dealt with under Sec.73 or 74 of the GST Law and will be demanded and recovered.

For the proper carry forward of input tax credit the dealer have to comply the following:

1. File all the returns under the existing law in time.
2. Upload closing stock and annual return for the year relating to 2016-17.
3. Ensure that all purchase and sales are correctly uploaded along with returns for April, May and June, 2017.
4. Presumptive dealers and Compounded dealers claiming input tax on closing stock shall ensure that the purchase and sales list uploaded for the last 12 months in KVATIS.
5. Unavailed portion of purchase tax paid u/s.6(2) by regular TIN dealers can be carried forward.
6. Statutory forms claiming for concessional rate of tax shall be filed within the prescribed time, failing which the amount of carry forward of excess credit will be reduced to that extent.
7. With regard to rubber dealers who have been paying purchase tax and claiming exemption from CST vide notification shall not be carried forward.
8. Unavailed portion of input tax credit on capital goods for which instalments were granted by the assessing authority will also be eligible for carried forward.
9. Dealers paying Compounded tax and Presumptive dealers are eligible for input tax credit on closing stock held as on 30-06-2017 and such credit shall not be available for purchases made before 01-07-2016.

Invoices evidencing payment of tax u/s.6(1) of the KVAT Act should have been uploaded.

10. Stock of tax paid on MRP rate goods is eligible for full claim of ITC paid as per the invoice in Form No.8H, if the invoice contains details of tax collection. In other cases if the tax element is not identifiable they are also eligible for credit at 40% at the time of supply within the State but that scheme will be applicable only for 6 months from the date of introduction of GST.

General provisions with regard to TDS

- Sec.51 of the CGST Act/SGST Ordinance deals with TDS.
- The local authority/Governmental agencies/such persons or category of persons has to deduct tax at the rate of 1% from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply under a contract exceeds Rs.2,50,000.
- For the purpose of deduction of TDS, the value of supply shall be taken as the amount excluding the Central tax, State tax, Union territory tax, Integrated tax and cess indicated in the invoice.
- No deduction shall be made for Interstate supplies.
- The TDS so deducted shall be paid to the Government by the deductor within 10 days after the end of the month in which such deduction is made, in the prescribed manner.
- The deductor shall furnish to the deductee a certificate mentioning the contract value, rate of deduction, amount deducted, amount paid to Government etc. in the prescribed manner.
- If the deductor fails to furnish to the deductee the certificate, within five days of crediting the amount so deducted to the Government, the deductor shall pay Rs.100 by way of late fee per day from the expiry of such five day period until the failure is rectified, subject to a maximum amount of Rs.5000.
- If the deductor fails to pay to the Government the amount deducted as tax, he shall pay interest (as per the provisions) in addition to the amount of TDS.
- The deductee shall claim credit, in his electronic cash ledger of the tax deducted and reflected in the return of the deductor.

- If there is supply of material by awardee to the contractor and the value deducted from the contract bill, such department has to compulsorily take registration. And to issue invoice. Only then contractor will get credit.
- Departments exclusively dealing in supply of goods should refer sec.12 of SGST Ordinance, if it is not complied with, it will attract interest.
- If any goods is purchased from unregistered dealers, it will attract reverse charge under sec.9(3) and (4) of the Act.

Rate of TDS

The tax would be deducted @ 1% of the payment made to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh fifty thousand rupees (excluding the amount of CGST,SGST,UTGST,IGST and cess indicated in the invoice).

Thus, individual supplies may be less than Rs.2,50,000 but if the Contract value is more than Rs.2,50,000, TDS will have to be deducted. However no deduction shall be made if the location of the supplier and the place of supply is in a State, which is different from the State, of registration of the recipient i.e. intrastate supply.

Examples:

- (1) Supplier, place of supply and recipient are in the same state. It would be Intra state supply and TDS (CGST + SGST) shall be deducted. It would be possible for the supplier (ie deductee) to take credit of TDS in his electronic cash ledger.
- (2) Supplier as well as the place of supply are in different States. In such cases, Integrated tax would be levied. TDS to be deducted would be TDS (IGST) and it would be possible for the supplier (ie. deductee) to take credit of TDS in his electronic credit ledger.

(3) Supplier as well as the place of supply are in State A and the recipient is located in State B. The supply would be intra state supply and Central tax and State tax would be levied. In such case, transfer of TDS (CGST + SGST of State B) to the cash ledger of the supplier (CGST+SGST of State A) would be difficult. So, in such cases, TDS would not be deducted.

Thus, when both the supplier as well as the Place of Supply are different from that of the recipient, no tax deduction at source would be made.

Eg: Suppose a supplier makes a supply worth Rs.1000 to a recipient and the GST @ of 18% is required to be paid. The recipient while making payment of Rs.1000/- to the supplier shall deduct 1% ie Rs.10/- as TDS. The value for TDS purpose shall not include 18% GST.

Registration of TDS deductor

A TDS deductor has to compulsorily register without any threshold limit. Sec.24(vi). The deductor has the privilege of obtaining registration under GST without requiring PAN. He can obtain registration using his TAN (Tax deduction and Collection Account Number) issued under the Income Tax Act, 1961.

Due date to deposit TDS

The amount of TDS should be deposited to the Government account by the deductor by 10th of the succeeding month. The deductor would be liable to pay interest if the tax deducted is not deposited within the prescribed time limit. Sec.51(6).

Returns

The deductor is required to file a return in Form GSTR-7 within 10 days from the end of the month. If the supplier is unregistered, name of the supplier rather than GSTIN shall be mentioned in the return. The details of TDS furnished by the deductor in FORM GSTR7 shall be made available to

each of the suppliers in Part C of Form 2A electronically through Common portal and the said supplier may include the same in FORM GSTR2.

The amounts deducted by the deductor get reflected in the GSTR 2 of the supplier(deductee). The supplier can take this amount as credit and use the same for payment of tax or any other liability.

The Government has to notify those departments which has TDS operation only without any independent supply. Such department has to furnish the details to the Goods and Services Taxes department so as to forward it to government for issuing notifications for granting UID.

Registration Process

A TDS deductor has to compulsorily register without any threshold limit. The deductor has a privilege of obtaining registration under GST without requiring PAN. He can obtain registration using his Tax Deduction and Collection Account Number (TAN) issued under the Income Tax Act, 1961.

TDS Return: The deductor is also required to file a return in Form GSTR-7 within 10 days from the end of the month. If the supplier is unregistered, name of the supplier rather than GSTIN shall be mentioned in the return. The details of tax deducted at source furnished by the deductor in FORM GSTR-7 shall be made available to each of the suppliers in Part C of FORM GSTR-2A electronically through the Common Portal and the said supplier may include the same in FORM GSTR-2. The amounts deducted by the deductor get reflected in the GSTR-2 of the supplier (deductee). The supplier can take this amount as credit in his electronic cash register and use the same for payment of tax or any other liability.

For instance, suppose a supplier makes a supply worth Rs. 1000/- to a recipient and the GST @ rate of 18% is required to be paid. The recipient, while making the payment of Rs. 1000/- to the supplier, shall deduct 1% viz Rs. 10/- as TDS. The

value for TDS purpose shall not include 18% GST. The TDS, so deducted, shall be deposited in the account of Government by 10th of the succeeding month. The TDS so deposited in the Government account shall be reflected in the electronic cash ledger of the supplier (i.e. deductee) who would be able to use the same for payment of tax or any other amount. The purpose of TDS is just to enable the Government to have a trail of transactions and to monitor and verify the compliances.

It is our endeavor to build capacities of all the stakeholders and ensure smooth transition from VAT regime to GST regime. This booklet is to generate awareness. We request that Kerala GST Ordinance and Rules as well as CGST Act and Rules may please be referred to for taking all statutory actions.

Important sites:

The following sites are having all information and various resource material, videos, capacity building material etc.

www.keralataxes.gov.in

www.gst.gov.in

www.gstn.org

<http://www.cbec.gov.in>

www.gstcouncil.gov.in

www.finmin.nic.in